JCX-19-88
July 26, 1988

- FINANCE COMMITTEE -

S. 2238, Technical Corrections Act of 1988, Additional Technical Corrections, and Certain Other Provisions, as ordered reported

Fiscal Years 1988-91
(Millions of Dollars)

Item	1988	1989	1990	1991	1988-91
I. TECHNICAL CORRECTIONS ACT OF 1988, as introduced (S. 2238).....	-48	38	52	44	86
II. ADDITIONAL TECHNICAL CORRECTIONS.....	--	--	--	--	--
III. ADDITIONAL SIMPLIFICATION AND CLARIFICATION PROVISIONS					
A. Simplify fringe benefit non-discrimination rules (section 89) (effective for years beginning after 1988).....	(1)	(1)	(1)	(1)	(2)
B. Revise sanction for violation of the COBRA health care continuation rules (effective for taxable years beginning after 1988).....	(3)	(3)	(3)	(3)	(2)
C. Estate and Gift Tax: Estate Freezes.....	--	(1)	(1)	-1	-1
IV. DIESEL FUEL EXCISE TAX COLLECTION AND EXEMPTION PROCEDURES (effective 10/1/88).....	--	-317	-64	-66	-447
V. LONG-TERM BOND AUTHORITY.....	--	--	--	--	--
VI. HOUSE-PASSED BILLS					
A. Indian Fishing Rights (H.R. 2792).....	--	-8	-8	-8	-24
B. Railroad Unemployment and Retirement Program (H.R. 2167)..(4)...	-5	-23	31	61	64
VII. CORPORATE ESTIMATED TAX PAYMENTS.....	--	315	35	18	368
GRAND TOTALS.....	-53	5	48	48	46

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(1) Loss of less than $500,000.
(2) Totals are not available for estimates represented by footnotes.
(3) Gain of less than $500,000.
(4) Revenue effect net of outlay effect.

J862-30
S362-14